

DuaneMorris*

FIRM and AFFILIATE OFFICES

NEW YORK
LONDON
SINGAPORE
LOS ANGELES
CHICAGO
HOUSTON
PHILADELPHIA
SAN DIEGO
SAN FRANCISCO
BALTIMORE
BOSTON
WASHINGTON, DC
LAS VEGAS
ATLANTA
MIAMI
PITTSBURGH
NEWARK
WILMINGTON
PRINCETON
LAKE TAHOE

FREDERICK B. ROSNER
DIRECT DIAL: 302.657.4943
E-MAIL: frosner@duanemorris.com

www.duanemorris.com

May 8, 2007

E-FILED THEN HAND DELIVERY

Honorable Sue L. Robinson
United States District Court
for the District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street, Room 6124
Wilmington, DE 19801

Re: Resort of Palm Beach LLC, Civil Action No. 07-199

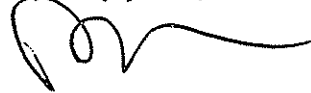
Dear Judge Robinson:

I was appointed to serve as mediator in the above-appeal from an order of the Bankruptcy Court converting the bankruptcy case of Resort of Palm Beach LLC from chapter 11 to chapter 7. I have conferred with counsel to the appellant and appellee and they have indicated that the dispute that is the subject of the appeal does not lend itself to mediation.

Given the nature of the dispute and the position of the parties, I respectfully request that this appeal by-pass appellate mediation.

I am of course available at the convenience of the Court and will proceed in whatever manner the Court deems appropriate.

Very truly yours,



Frederick B. Rosner

FBR/nmj

cc: Douglas Spelfogel, Esquire
James Carignan, Esquire
Richard Schepacarter, Esquire

DUANE MORRIS LLP

1100 NORTH MARKET STREET, SUITE 1200 WILMINGTON, DE 19801-1246
DM3\507898.1

PHONE: 302.657.4900 FAX: 302.657.4901